Security Intelligence Review Committee

2015–16

Departmental Performance Report

The Right Honourable Justin Trudeau
Prime Minister of Canada

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Chair's Message

I am very pleased to submit the Security Intelligence Review Committee's Departmental Performance Report for 2015-16.

For more than thirty years, the Security Intelligence Review Committee (SIRC) has been reporting to Parliament on the operations and activities of the Canadian Security Intelligence Service (CSIS). SIRC acts as a cornerstone for ensuring the democratic accountability of CSIS, assessing whether it acts appropriately and lawfully in the performance of its mandate.

SIRC's mandate has become increasingly more complex to execute owing to an evolving national security landscape and limited resources. The *Anti-terrorism Act, 2015* encouraged information sharing and entrusted CSIS with new threat reduction powers and similarly broadened SIRC's responsibility for examining CSIS's activities.

In addition to new legislation, other developments this past year include the election of a new government, the end of my predecessor's tenure as Chair of SIRC, and the nomination of new committee members to bring SIRC's complement to five. Despite the very busy and fruitful year we have had, we continue to strive to fulfill our mandate effectively and efficiently, while pursuing efforts to re-examine and streamline operations across our research, investigations and corporate services.

As always, SIRC holds the principles of accountability, transparency and the responsible use of public resources in the highest regard. Accordingly, this Departmental Performance Report is intended to provide Parliament and all Canadians with an accurate representation of SIRC's financial and operational activities of this past year.

Results Highlights

What funds were used?

$ 3,183,511

Who was involved?

5 Committee members
17.5 FTEs

Results Highlights

- ✓ With a full Committee membership, SIRC increased the number of investigation files actively proceeding through the investigation process.
- ✓ In September 2015, SIRC implemented changes to improve the efficiency of and access to its complaints process for members of the public.
- ✓ SIRC completed a first comprehensive review of CSIS's new threat reduction activities.

Section I: Organizational Overview

Organizational Profile

Appropriate Minister: The Right Honourable Justin Trudeau, Prime Minister of Canada

Institutional Head: The Honourable Pierre Blais, P.C.

Enabling Instrument(s): *Canadian Security Intelligence Service Act*[i]

Year of Incorporation / Commencement: 1984

Other: The Committee is composed of between three and five Governor-in-Council appointees who serve on a fixed-term basis, supported by an Executive Director and a dedicated team of full-time researchers, lawyers, and other professionals. SIRC members and staff have extensive backgrounds in legal, administrative, policy and security fields.

Organizational Context

Raison d'être and Responsibilities

The Security Intelligence Review Committee is an independent external review body which reports to Parliament of Canada on the activities of the Canadian Security Intelligence Service. The Prime Minister is responsible for this organization.

Parliament has given CSIS powers to enhance the security of Canadians. SIRC ensures that theses powers are used appropriately and in accordance with the rule of law in order to protect Canadians' rights and freedoms. To do this, SIRC examines past operations of CSIS and conducts investigations. It has absolute authority to examine all information concerning CSIS activities, no matter how sensitive and highly classified that information may be. The result of this work, edited to protect national security and personal privacy, is summarized in its Annual report to Parliament.

SIRC also serves to provide expert advice to policymakers and lawmakers on CSIS's performance. The *Canadian Security Intelligence Service Act* (*CSIS Act*) continues to guide SIRC's work in assessing CSIS's performance against the mandate and authorities conferred upon it by Parliament.

Strategic Outcome and Program Alignment Architecture

1. Strategic Outcome: Canadian Security Intelligence Service (CSIS) performs its duties and functions in accordance with the law, policy and Ministerial Direction

1.1 Program: Reviews

1.2 Program: Investigations

Internal Services

Operating Environment and Risk Analysis

Several factors occurred during fiscal year 2015-2016 which directly affected SIRC's operating environment: In April 2015, the Government allocated much-needed funds for SIRC, to be dispersed in installments, to enhance its review of CSIS. SIRC received the first portion of the new funding for the Relocation and IM/IT Modernization project and funding for additional capacity for the next fiscal year.

In the Reports on Plans and Priorities, SIRC had highlighted the risk related to having a high number of vacancies on the Committee. On May 1st, 2015, the Honourable Pierre Blais, P.C., was appointed as Chair of SIRC, and Marie-Lucie Morin, P.C., was appointed as the fifth committee member. These appointments have negated the risk highlighted in the RPP 2015-16.

With the appointment of the Honourable Pierre Blais, P.C., as Chair and the Honourable Marie-Lucie Morin, P.C. on May 1st, 2015, SIRC now has a full complement of Committee

The *Anti-terrorism Act, 2015,* received royal assent on June 18, 2015. This new legislation enhanced CSIS's mandate to include the power to take threat reduction measures, and by the same stroke, required SIRC to review at least one aspect of these activities on an annual basis. The research plan had to be amended appropriately to reflect this new legislative requirement. Researchers and lawyers were assigned accordingly. At the same time, SIRC continued to engage counterparts and experts to enhance its research methodology.

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Turnover and vacancies on the Committee have a direct impact on the organization's ability to operate effectively.	SIRC reassigns workload to remaining Members who will need to fill the gaps. SIRC will increase its scheduling flexibility for its meetings in order to ensure quorum. This risk was identified in the RPP however, as on May 1st, 2015, the honourable Pierre Blais P.C. was appointed as Chair of SIRC and Marie-Lucie Morin P.C., as the fifth member of the Committee. This risk was mitigated.	• CSIS performs its duties and functions in accordance with the law, policy and Ministerial Direction. o Reviews o Investigations
SIRC's ability to thoroughly examine security intelligence matters that cross over with other federal agencies and departments is at risk because SIRC's mandate is limited to the review of CSIS's activities only.	Engage stakeholders through outreach activities in order to raise awareness of the issue.	• CSIS carries out its mandate to investigate and report on threats to national security in a manner that respects the rule of law and the rights of Canadians. o Reviews
Risk to the timeliness and completeness of reviews and investigations due to delays in the provision of information and/or incomplete information being provided by CSIS.	SIRC has increased the frequency and formality of its communication with CSIS. New procedures to enhance the efficiency of communication between CSIS and SIRC has reduced this risk.	• CSIS performs its duties and functions in accordance with the law, policy and Ministerial Direction. o Reviews o Investigations

Organizational Priorities

Name of Priority Continuous improvement to SIRC's review methodology

Description

Priority Type[1] Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Program(s)
Continual improvement for reviews.	Ongoing	Ongoing	Ongoing	Reviews

Progress Toward the Priority

SIRC engaged with CSIS and the Minister of Public Safety on the issue of the CSIS Director's annual report to the Minister and was pleased that its efforts resulted in an improvement to the format and structure of this report for the purpose of SIRC's certification work. SIRC also held a number of discussions with its review counterparts in Canada and abroad to discuss ways to improve its approach to reviewing Canada's security intelligence activities, as well as share lessons learned and best practices. Finally, SIRC brought in a consultant to help develop a formal research planning tool to improve its long-term review planning.

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the Report on Plans and Priorities or the Departmental Performance Report.

Name of Priority Increase awareness and continual improvement of SIRC's processes when conducting investigations.

Description

Priority Type[2] Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Program(s)
Increase awareness and continual improvement of SIRC's processes when conducting investigations.	Ongoing	Ongoing	Ongoing	Investigations

Progress Toward the Priority
SIRC continued to monitor the application of its *Rules of Procedure* and possible amendments were identified for consideration. After an examination of best practices to improve efficiency, SIRC transformed the intake process for new complaints in September 2015, resulting in a more streamlined process. SIRC continued to use a variety of case management tools to encourage the timely progress of investigation files. Finally, SIRC took part in several outreach programs with key stakeholders, which enabled SIRC to educate members of the public and the legal community on the mandate and role of SIRC as a quasi-judicial tribunal.

2. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the Report on Plans and Priorities or the Departmental Performance Report.

Name of Priority Modernize information management practices.

Description

Priority Type[3] Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Program(s)
Modernize information management practices.	Ongoing	Ongoing	Ongoing	Reviews Investigations

Progress Toward the Priority
In 2015-16, SIRC implemented an expanded information management system by digitizing existing paper-based information and collating existing electronic information into a single database. SIRC has also introduced new business processes to help with the change within the organization. Due to resource constraints, the implementation of a new case management has been deferred until FY 2016-2017.

3. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the Report on Plans and Priorities or the Departmental Performance Report.

Section II: Expenditure Overview

Actual Expenditures

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	Difference (actual minus planned)
2,796,368	2,877,447	3,088,368	2,869,475	-7,972

Human Resources (Full-Time Equivalents [FTEs])

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
18.0	17.5	-0.5

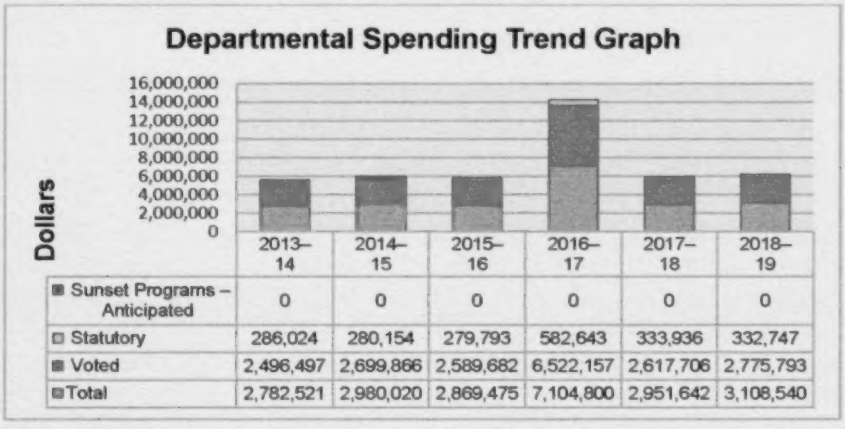
Budgetary Performance Summary

Budgetary Performance Summary for Programs and Internal Services (dollars)

Programs and Internal Services	2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2014–15 Actual Spending (authorities used)	2013–14 Actual Spending (authorities used)
1.1 Reviews	1,325,417	1,325,417	2,222,268	1,329,534	1,204,466	1,185,838	1,295,985	1,181,764
1.2 Investigations	771,306	771,306	1,694,820	773,525	621,582	639,334	742,767	652,793
Subtotal	2,096,723	2,096,723	3,917,088	2,103,059	1,826,048	1,825,172	2,038,752	1,834,557
Internal services	699,645	780,724	3,187,712	848,583	1,262,320	1,044,303	941,268	947,964
TOTAL	2,796,368	2,877,447	7,104,800	2,951,642	3,088,368	2,869,475	2,980,020	2,782,521

With a full Committee, SIRC worked to accelerate the processing of complaints and increase the number of complaint hearings. Therefore the Committee Members related expenses have increased in accordance and are linked with the Internal Services budget. As well, in support of its effort for the modernization of its operations, SIRC has invested in its infrastructures.

Departmental Spending Trend



Expenditures by Vote

For information on the Security Intelligence Review Committee's organizational voted and statutory expenditures, consult the *Public Accounts of Canada 2016*.[ii]

Alignment of Spending With the Whole-of-Government Framework

Alignment of 2015–16 Actual Spending With the Whole-of-Government Framework[iii] (dollars)

Program	Spending Area	Government of Canada Outcome	2015–16 Actual Spending
1.1 Reviews	Government Affairs	Strong and independent democratic institutions	$1,185,838
1.2 Investigations	Government Affairs	Strong and independent democratic institutions	$639,334

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Economic affairs	0	0
Social affairs	0	0
International affairs	0	0
Government affairs	$2,096,723	$1,825,172

Financial Statements and Financial Statements Highlights

Financial Statements and Financial Statements Highlights

The financial highlights presented below are intended to serve as a general overview of SIRC's unaudited financial statements for the 2015–16 fiscal year.

SIRC is funded by the Government of Canada through parliamentary authorities. Reporting of these authorities within the department's financial statements is based on accrual accounting, whereas financial reporting in the other sections of the DPR is based on the principles of cash accounting. Consequently, items recognized in the Condensed Statement of Operations and Departmental Net Financial Position and in the Condensed Statement of Financial Position are not necessarily accounted for in the same manner as those reported elsewhere in the DPR. Reconciliation between authorities used and the net cost of operations is presented in Note 3 of SIRC's financial statements.

Condensed Statement of Operations (unaudited)

For the Year Ended March 31, 2016 (dollars)

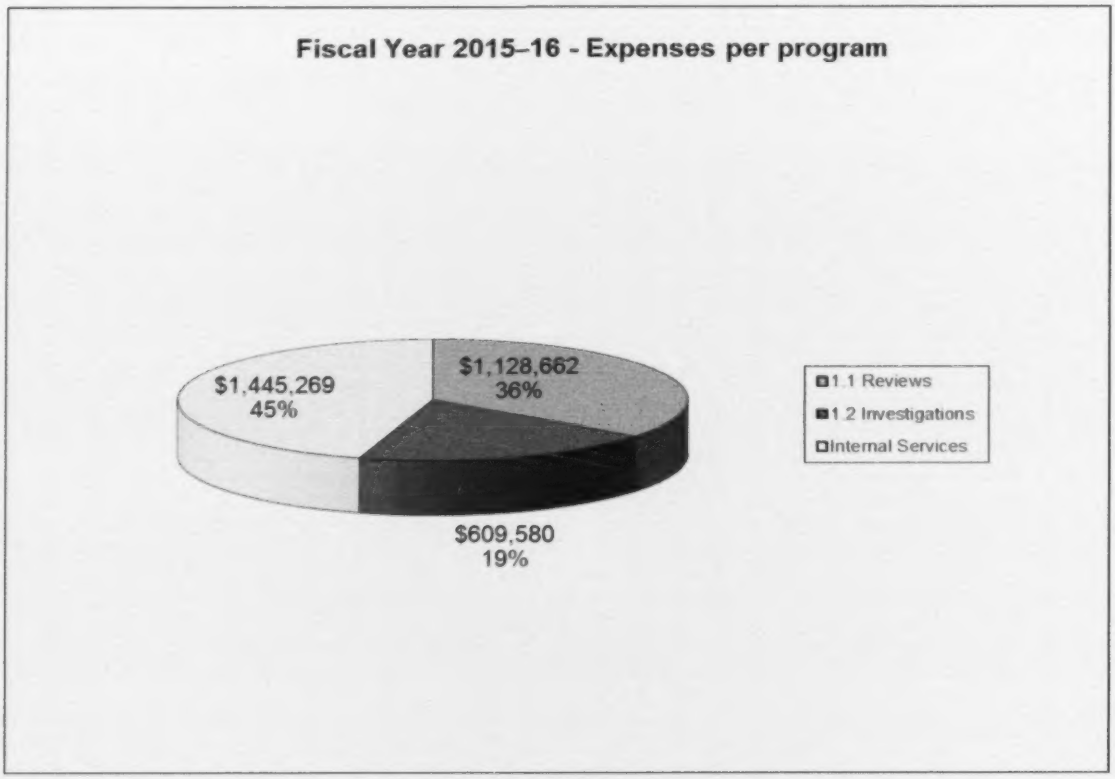
Financial Information	2015–16 Planned Results	2015–16 Actual	2014–15 Actual	Difference (2015–16 actual minus 2015–16 planned)	Difference (2015–16 actual minus 2014–15 actual)
Total expenses	3,269,554	3,183,511	3,304,468	(86,043)	(120,957)
Net cost of operations before government funding and transfers	**3,269,554**	**3,183,511**	**3,304,468**	**(86,043)**	**(120,957)**

The department's Future-Oriented statement of Operations can be found on SIRC's website in the Publications section[iv].

Net cost of operations before government funding and transfers: Difference between 2015–16 Actual and 2014–15 Actual

The department's actual net cost of operations before government funding and transfers in 2015–16 was $120,957 less than the planned results for the same fiscal year. This difference is mainly explained by a decrease in salary expenses related to employee turnover, secondments, parental leaves, education leaves and less employees full-time at year-end.

This decrease is partially offset by an increase in Transportation and Communications as well as an increase in Professional and Special Services.



SIRC has two key programs related to its strategic outcome: the Reviews Program and the Investigations Program. The total expenses for the 2015–16 fiscal year, including Internal Services are described below:

The decrease in expenses for the Reviews Program (a decrease of $133,457 from fiscal year 2014–15) and for the Investigations Program (a decrease of $112,699 from fiscal year 2014–15) are mainly due to salary expenses.

The increase in expenses for the Internal Services (an increase of $125,199 from fiscal year 2014–15) is due to more Salary expenditures and more Transportation and Communications expenditures.

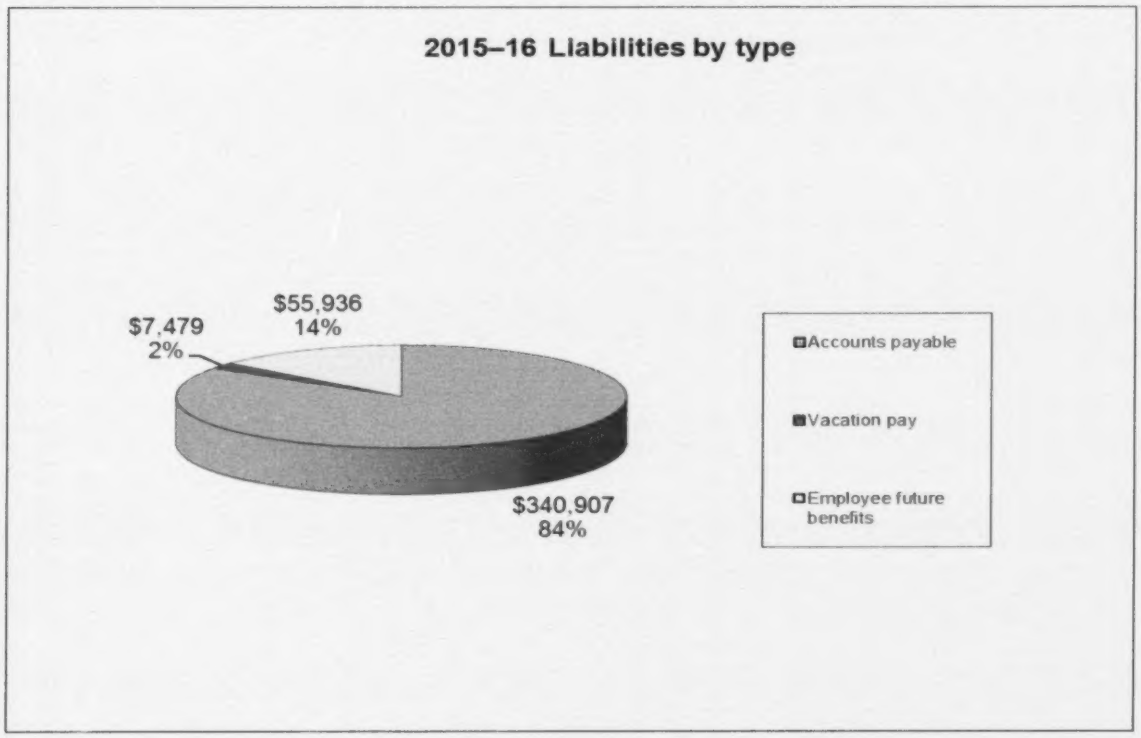
Internal Services include all expenditures related to the appointed members of the Committee, their per diem, travel and any additional expenses they may bear while working as a representative of the Committee.

Condensed Statement of Financial Position (unaudited)

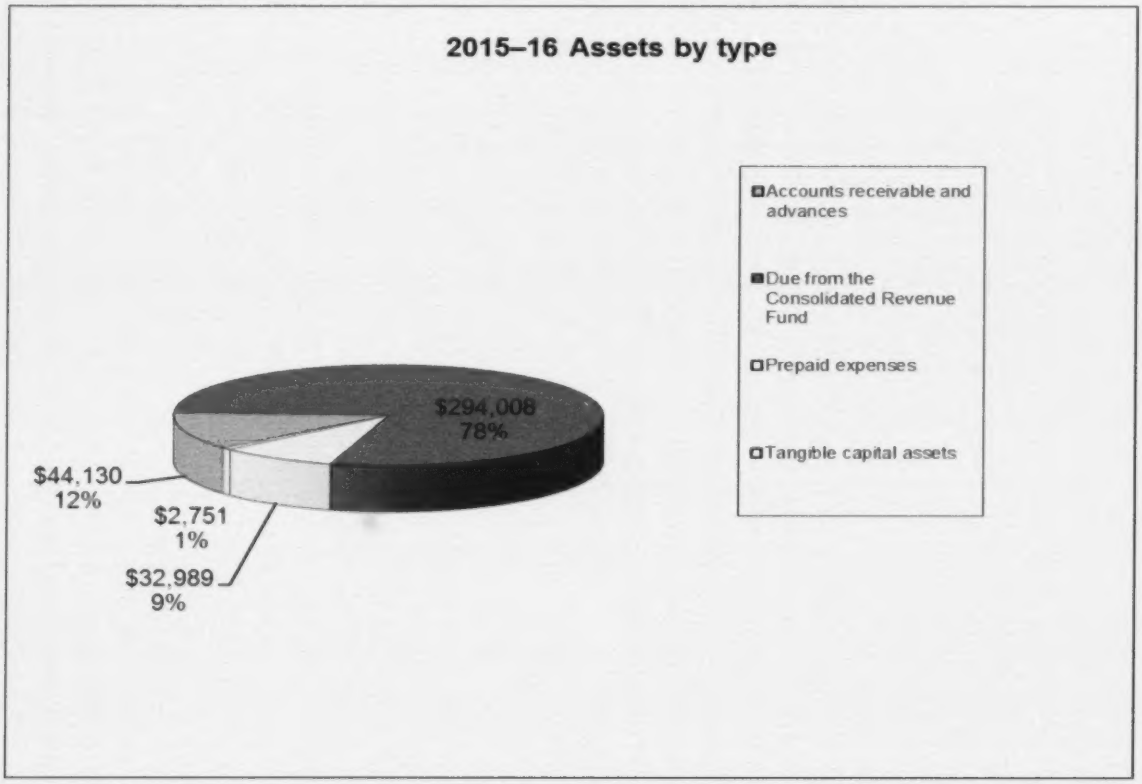
As at March 31, 2016 (dollars)

Financial Information	2015–16	2014–15	Difference (2015–16 minus 2014–15)
Total liabilities	404,322	366,530	37,792
Total financial assets	338,138	246,760	91,378
Departmental net debt	**66,184**	**119,770**	**(53,586)**
Total non-financial assets	35,740	31,611	4,129
Departmental net financial position	**30,444**	**88,159**	**(57,715)**

In 2015–16, the department's net financial position decreased by $57,715 when compared to the previous fiscal year. The following charts provide more detailed information to explain the department's net financial position.



Total liabilities were $404,322 at the end of fiscal year 2015–16, which represents an increase of $37,792 compared to $366,530 in fiscal year 2014–15. The 2015–16 SIRC's liabilities include: accounts payable at $340,907 (84%), vacation pay at $7,479 (2%) and employee future benefits at 55,936 (14%). The increase when compared to 2014–15 is mainly due to more accounts payable partially offset by less vacation pay.



Total financial and non-financial assets were $373,878 in 2015–16, an increase of $95,507 compared to $278,371 in fiscal year 2014–15. SIRC's most important assets are the Due from the Consolidated Revenue Fund at $294,008 (79%). The increase of $95,507 when compared to 2014–15 is mainly due to an increase of the Due from Consolidated Revenue Fund.

Section III: Analysis of Programs and Internal Services

Program 1.1: Reviews

Description

SIRC conducts reviews of CSIS activities to evaluate their effectiveness, appropriateness and compliance. The Committee develops an annual research plan identifying reviews to be conducted each year, examines CSIS operations, provides a retrospective examination and assessment of specific CSIS investigations and functions, examines information concerning CSIS's activities, assesses CSIS's compliance, and issues findings and recommendations. The objective is to provide Parliament, the Minister of Public Safety and Canadians with a comprehensive picture of CSIS's operational activities, and assurance that CSIS is acting in accordance with the rule of law.

Program Performance Analysis and Lessons Learned

SIRC's research is designed to address a broad range of subjects on a timely and topical basis. In deciding which matters to review, SIRC considers: events or developments with the potential to represent threats to the security of Canada; intelligence priorities identified by the Government of Canada; CSIS activities that could have an impact on individual rights and freedoms; issues identified in the course of SIRC's investigations; and, new directions and initiatives announced by or affecting CSIS. This approach allows SIRC to manage the risk inherent in being able to review only a small number of CSIS activities in any given year. In 2015–16, SIRC was able to complete the eight reviews outlined in its annual research plan and added a review on Threat Reduction Activities following royal assent of the *Anti-terrorism Act, 2015*.

In recent years, SIRC has made use of a combination of review-types, carefully selected to cover CSIS's activities, as effectively as possible. The different approach used in each review-type allows SIRC to tailor its examination; in some cases, the review aims to get a broad view of a particular issue or theme that cuts across CSIS's programs or investigations, while in others, the goal is to examine a particular CSIS investigation or area, or to gain insight into a CSIS activity that had not previously been the object of in-depth, focused review.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
1,325,417	1,325,417	1,204,466	1,185,838	-139,579

Human Resources (Full-Time Equivalents [FTEs])

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
10.0	8.0	-2.0

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Reviews that examine a broad range of CSIS's activities and result in the improvement of CSIS's performance.	% of reviews completed as per SIRC's annual Research Plan	100%	100%
	% of recommendations accepted by CSIS.	70%	88%

Program 1.2: Investigations

Description

The Committee conducts investigations into complaints made against CSIS, denials of security clearances, Minister's reports in regards to the *Citizenship Act*[v] and matters referred pursuant to the *Canadian Human Rights Act.*[vi]

If jurisdiction is established, investigations include a quasi-judicial hearing presided over by one or more Committee members. The time required to complete an investigation will vary in length depending on the complexity of the file, the quantity of documents to be examined, the number of hearing days required, the availability of the participants and the various procedural matters raised by the parties. On completion of an investigation, SIRC issues a final report containing its findings and recommendations, if applicable.

Performance Analysis and Lessons Learned

This year SIRC continued to implement best practices in case management to ensure that complaint and investigation files were addressed in a timely way. With a full Committee membership, SIRC increased the number of investigation files actively proceeding through the investigation process to prevent any backlog. The changes implemented in September 2015 to improve the efficiency of, and access to, SIRC's complaints process for members of the public have been successful at streamlining the intake process. As a result, SIRC almost met its overall target of 85% of cases meeting service standards. In comparison to the last 5 years, this is an improved performance and indicates a positive trend on which SIRC will build going forward.

This year no SIRC reports or decisions were challenged or overturned in judicial review before the Federal Court, which means that SIRC has met its less than 10% overturn target. SIRC's processes and procedure for complaints investigations aim to meet the highest standards expected of an independent administrative tribunal and the absence of adverse results at judicial review reflects this expected performance.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
771,306	771,306	621,582	639,334	-131,972

Human Resources (Full-Time Equivalents [FTEs])

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
3.5	4.0	0.5

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Cases proceed efficiently before SIRC in accordance with the principles of law and result in the improvement of CSIS's performance.	% of challenges upheld among reports referred for judicial review, in relation to the total number of reports issued over a 5 year period.	less than 10%	0 %
	% of cases meeting targets set by service standards.	85%	83 %
	% of recommendations accepted by CSIS.	70%	100 %

Internal Services

Description

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. Internal services include only those activities and resources that apply across an organization, and not those provided to a specific program. The groups of activities are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and Acquisition Services.

Performance Analysis and Lessons Learned

The Office of the Comptroller General performed the Core Control Audit, which the results are available on SIRC's web site. The results were used as a basis to improve its internal processes.

SIRC also relies heavily on its information resources to effectively fulfill its mandate, and it cannot afford to be inefficient or miss opportunities to maximize existing technologies in its day-to-day work. Therefore, SIRC continues to modernize its information technology infrastructure and processes. The 2015-16 fiscal year was the first full year with the new information management system; its implementation will take a few years to provide access to employees to all of SIRC's information holding electronically.

Due to resource constraints, SIRC has deferred the implementation of a new case management system until fiscal year 2016-17.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
699,645	780,724	1,262,320	1,044,303	263,579

Human Resources (FTEs)

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
4.5	5.5	1.0

Section IV: Supplementary Information

Supplementary Information Tables

The following supplementary information tables are available on the Security Intelligence Review Committee's website[vii].

- Internal Audits and Evaluations
- Response to Parliamentary Committees and External Audits

Federal Tax Expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the Report of Federal Tax Expenditures.[viii] This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

Organizational Contact Information

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Appendix: Definitions

appropriation (*crédit*): Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (*dépenses budgétaires*): Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report (*rapport ministériel sur le rendement*): Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent (*équivalent temps plein*): A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes (*résultats du gouvernement du Canada*): A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure (*Structure de la gestion, des ressources et des résultats*)**:** A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures (*dépenses non budgétaires*): Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (*rendement*)**:** What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

performance indicator (*indicateur de rendement*): A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (*production de rapports sur le rendement*): The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (*dépenses prévues*): For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans (*plan*): The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities (*priorité*)**:** Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program (*programme*)**:** A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (*architecture d'alignement des programmes*)**:** A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities (*rapport sur les plans et les priorités*): Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

results (*résultat*): An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures (*dépenses législatives*): Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (*résultat stratégique*): A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (*programme temporisé*): A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (*cible*): A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (*dépenses votées*): Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

Whole-of-government framework (*cadre pangouvernemental*): Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

i. *Canadian Security Intelligence Service Act*, http://laws-lois.justice.gc.ca/eng/acts/c-23/
ii. Public Accounts of Canada 2016, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html
iii. Whole-of-Government Framework, http://www.tbs-sct.gc.ca/hgw-cgf/finances/rgs-erdg/wgf-ipp-eng.asp
iv. Security Intelligence Review Committee's Financial Statements: http://www.sirc-csars.gc.ca/opbapb/fstefi/index-eng.html
v. *Citizenship Act* , http://www.laws-lois.justice.gc.ca/eng/acts/c-29/
vi. *Canadian Human Rights Act*, http://www.laws-lois.justice.gc.ca/eng/acts/h-6/
vii. Security Intelligence Review Committee, http://www.sirc-csars.gc.ca/index-eng.html
viii. Report of Federal Tax Expenditures, http://www.fin.gc.ca/purl/taxexp-eng.asp